

**Amendment to the Abstract:**

Please replace the abstract with the rewritten abstract provided on a separate sheet attached hereto.

Attachment: Replacement Sheet for Abstract

REPLACEMENT SHEET FOR ABSTRACT

A method of manufacturing a semiconductor device may include forming a fin ~~structure on an insulator~~ and forming a gate structure over a channel portion of the fin ~~structure~~. The method may also include forming a ~~sacrificial oxide~~ dielectric layer ~~around~~ adjacent the gate structure and ~~removing~~ etching the gate structure to define a gate recess ~~within the sacrificial oxide layer~~. A metal gate may be formed in the gate recess ~~[[,]] and the sacrificial oxide layer may be removed.~~